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**UNITED STATES DISTRICT COURT  
WESTERN DISTRICT OF WASHINGTON  
AT SEATTLE**

PHILIP SMITH,

Plaintiff,

v.

COUPANG INC. and DOES 1-10, inclusive,  
Defendants.

Case No. 23-1887

**COMPLAINT FOR DAMAGES AND  
DEMAND FOR JURY TRIAL**

1. Retaliation in Violation of the Sarbanes-Oxley Act, 18 U.S.C. § 1514A, *et seq.*
2. Retaliation in Violation of California Labor Code § 1102.5
3. Wrongful Termination in Violation of Public Policy Under California Common Law
4. Wrongful Termination in Violation of Public Policy Under Washington Common Law

**INTRODUCTION**

Plaintiff Philip Smith (“Plaintiff” or “Mr. Smith”) brings this action against his former employer, Coupang, Inc. (“Coupang” or “Defendant”), as well as Does 1 through 10, for unlawful whistleblower retaliation in violation of the federal Sarbanes-Oxley Act and California Labor Code Section 1102.5, and wrongful termination in violation of California or alternatively Washington common law. By and through undersigned counsel, Plaintiff alleges upon personal knowledge or information and belief as noted herein, as follows:

**THE PARTIES**

1. Plaintiff Smith is a resident of the State of New York. At all relevant times, Plaintiff was an employee within the meaning of the Sarbanes Oxley Act, 18 U.S.C. § 1514A, as well as under California law, including Labor Code section 1102.5, and Washington common law. At all relevant times, Plaintiff worked in the offices of Defendant’s wholly owned subsidiary, Coupang, Corp., in Seoul, Korea.

2. Defendant Coupang, Inc. (formerly Coupang LLC, prior to initial public offering in March of 2021) is a Delaware Corporation with its headquarters and principal executive office in Seattle, Washington. Coupang is an e-commerce retailer with operations in the United States (including offices in the State of California) and upon information and belief, also operating through its wholly owned subsidiary Coupang, Corp. in Seoul, Korea, Japan, Taiwan, Singapore and China. At all relevant times, Coupang, Inc. has been a publicly traded company with securities registered under section 12(g) of the Securities Exchange Act of 1934.

3. The true names and capacities, whether individual, corporate, agent, representative, or otherwise of defendants named herein as Does 1 through 10, inclusive, are unknown to Plaintiff at this time, who therefore sues these defendants by fictitious names. Plaintiff will seek leave of court to amend this complaint to allege their true names and capacities once that information has been ascertained. On information and belief, and based on such

1 information and belief, Plaintiff alleges that each of the fictitiously named defendants is  
2 responsible in some manner, way or form and to some extent for acts, events and occurrences  
3 alleged in this complaint. Wherever appearing in this complaint, each and every reference to  
4 "Defendants" is intended to be and shall be a reference to all defendants in this action, and each of  
5 them, including but not limited to all fictitiously named defendants.

6 **JURISDICTION**

7 4. This court has federal question jurisdiction based on 28 U.S.C. § 1331, and the  
8 Sarbanes-Oxley Act, 18 U.S.C. § 1514A, *et seq.* The first claim for relief arises directly under  
9 federal law.

10 5. This court also has diversity jurisdiction over this action pursuant to 28 U.S.C. §  
11 1332. The parties are citizens of different states and the amount in controversy exceeds \$75,000.

12 6. Defendant Coupang, Inc. is a Delaware corporation with U.S. headquarters in  
13 Seattle, Washington. Upon information and belief, many of the decisions/acts complained of and  
14 giving rise to the claims alleged occurred in and emanated from Coupang's headquarters in  
15 Seattle. Accordingly, this Court has personal jurisdiction over Defendant Coupang.

16 7. This court has supplemental jurisdiction over the claims arising under California  
17 law pursuant to 28 U.S.C. § 1367. This court has original jurisdiction over this matter.  
18 Defendant Coupang, Inc. is registered to do business and has a designated agent for service of  
19 process in California. It has offices located at 605 Fairchild Drive, Mountain View, CA 94043.  
20 Defendant Coupang, Inc. (via the former entity, Coupang LLC) and Plaintiff Philip Smith entered  
21 into an employment agreement related to his employment in Seoul, Korea on December 2, 2020,  
22 that contains a provision stipulating that California law governs the contract.

23 **VENUE**

24 8. Venue is proper under 28 USC §§ 1391(b)(1) and (b)(3) since Defendant Coupang,  
25 Inc. is headquartered in Seattle Washington.

**EXHAUSTION OF ADMINISTRATIVE REMEDIES**

9. Plaintiff has exhausted all administrative remedies required to file this complaint. On July 15, 2022, Mr. Smith timely filed a Sarbanes-Oxley retaliation complaint with the United States Department of Labor's Occupational Safety and Health Administration (OSHA). On November 8, 2022, OSHA erroneously found that Mr. Smith's complaint was untimely, and in its ruling, did not address any of the underlying substantive claims. On December 7, 2022, Plaintiff timely appealed OSHA's findings. The Department of Labor has not issued a final decision on Plaintiff's OSHA complaint within 180 days of its filing. Accordingly, Plaintiff may bring this lawsuit in federal court pursuant to 18 U.S.C. § 1514A(b)(1)(B). (See Exhibits A-1, and A-2, "Kick Out" emails to United States Department of Labor and OSHA.)

**FACTUAL ALLEGATIONS**

10. Plaintiff Philip Smith is a highly qualified and experienced corporate compliance attorney who moved his young family from the Netherlands to South Korea to take a role as a Senior Director and Head of Anti-Money Laundering Compliance at Coupang, LLC. Coupang suspended Mr. Smith in September 2021 shortly after he blew the whistle on Coupang's violations of U.S. and Korean law, including repeat failures to disclose Coupang's prohibited transactions with the Iranian Government to the Securities and Exchange Commission (SEC) in violation of the U.S. Securities Exchange Act. Then, in January 2022, Coupang terminated Mr. Smith mere weeks before he was set to vest in a substantial portion of equity that he had been granted as part of his employment compensation package.

11. Mr. Smith possesses superlative academic credentials and professional experience. He is a 2011 graduate of the University of Michigan School of Law, an attorney barred in the State of New York, and an expert in financial crime compliance. Mr. Smith has been practicing law since 2012 and has specialized in financial crime compliance, including anti-money-laundering (the U.S. Bank Secrecy Act), anti-corruption and anti-bribery (the U.S. Foreign

1 Corrupt Practices Act), economic sanctions and export controls for over a decade as a practicing  
2 attorney and longer, including the time before he became an attorney.

3 12. Coupang recruited Mr. Smith to serve as its Senior Director and Head of Anti-  
4 Money Laundering Compliance, a position he started on February 1, 2021. At the time, Mr. Smith  
5 lived and worked in Amsterdam, the Netherlands and in accepting Coupang's offer of  
6 employment, had to commit to move his entire family to Korea.

7 13. On December 2, 2020, Mr. Smith and Coupang entered into an employment  
8 agreement that contains a governing law clause that provides for the application of California law.

9 14. Beginning February 1, 2021, Mr. Smith worked for Coupang remotely from  
10 Amsterdam, and relocated his family –including his young child -- to South Korea on or around  
11 April 16, 2021<sup>1</sup>. Mr. Smith earned a base salary of \$250,000 per year, received a substantial  
12 initial equity grant, set to vest over 4 years, and was eligible for merit bonuses and additional  
13 grants of equity. The long-term vesting schedule was intended to encourage Mr. Smith to remain  
14 with Coupang over the long term.

15 15. Pursuant to discussions had before Mr. Smith was hired, Coupang initially  
16 assigned Mr. Smith to Coupang's Legal Department, but in the first week of May 2021, Mr.  
17 Smith and several other colleagues were transferred to the Compliance Department, headed by  
18 Coupang's new Chief Compliance Officer Ankit Dewan, who is not an attorney. Mr. Dewan and  
19 Mr. Smith had a strong working relationship at the outset.

20 16. As a Senior Compliance Director, Mr. Smith was charged with overseeing  
21 Coupang's anti-money laundering, sanctions, and financial crime compliance efforts. He directly  
22 supervised Coupang's Head of Sanctions, Chagri Poyraz.

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25 <sup>1</sup> Mr. Smith took the role, in large part, for family reasons. He and his wife sought to live  
closer to his wife's family in South Korea. Mr. Smith's wife even left a well-paid role at a  
prestigious law firm to facilitate the move, and they hoped to stay for many years.

1           17.     In mid-May 2021, with Mr. Dewan's knowledge, Mr. Smith began a review of  
2 Coupang's financial crime risks. In his review, Mr. Smith identified numerous violations of U.S.  
3 and Korean laws, including over 100 transactions Coupang had engaged in with the Iranian  
4 Embassy for the benefit of the Iranian Government in violation of U.S. prohibitions against  
5 transactions with the Iranian Government under the Iranian Transactions and Sanctions  
6 Regulations, 31 C.F.R., Part 560.

7           18.     Specifically, the Iranian Transactions and Sanctions Regulations prohibit U.S.  
8 domestic and foreign corporations from engaging in transactions with the Iranian Government. 31  
9 C.F.R., Part 560. Under Section 13(r) of the Securities Exchange Act of 1934, U.S. domestic and  
10 foreign companies are required to disclose contracts, transactions, and other "dealings" with  
11 Iranian entities to the Securities and Exchange Commission. 15 U.S.C. § 78m(r). Given the  
12 potential consequence of failing to properly report blatant violations of sanctions laws against  
13 Iran (that had been imposed in part because of Iran's harboring of terrorist organizations,  
14 authoritarian government, taking of American hostages and human rights abuses, leading it to be  
15 officially considered by the United States to be a State Sponsor of Terrorism), Mr. Smith  
16 reasonably believed, and indeed, was confident that Coupang's transactions with the Iranian  
17 Government violated 31 C.F.R. Part 560, and moreover, that its failure to disclose these  
18 transactions violated Section 13(r) of the Securities Exchange Act. He felt that he should do  
19 everything in his power to assure that the violations were properly disclosed to the United States  
20 government by Coupang.

21           19.     At various times in June and July 2021, Mr. Smith internally reported these and  
22 other legal violations to Mr. Dewan and sought additional staffing to manage and mitigate these  
23 risks to Coupang. However, Mr. Dewan failed to take Mr. Smith's concerns seriously and  
24 rejected Mr. Smith's request for additional resources to manage the identified risks, even though  
25 Coupang had previously represented that Mr. Smith could hire a full-time staff member to support

1 work of this nature. To the contrary and as part of an intentional effort to ignore them, Mr. Dewan  
2 second-guessed Mr. Smith's concerns, accused him of exaggerating, and discouraged him (both  
3 verbally and in writing) from reporting these violations to Coupang's senior management or  
4 government authorities.

5         20. Distressed at the response he was getting regarding what he viewed as urgent legal  
6 compliance issues, Mr. Smith sought advice regarding his risk review from an international law  
7 firm with specific experience in the area. Thereafter, Mr. Smith's assessment regarding the  
8 violations did not change, nor did his opinion that Coupang should immediately halt, and review,  
9 its transactions with the Iranian Embassy, and report the transactions to U.S. government  
10 authorities, as Mr. Smith had previously advised Mr. Dewan. Instead of following Mr. Smith's  
11 advice, Mr. Dewan sought to quash it by seeking advice from a friend with a small law firm in  
12 Texas, which had comparably little experience with the prohibited transactions at issue and was  
13 dwarfed in terms of reputation and relevant experience by the international firm from whom Mr.  
14 Smith had sought advice. Upon information and belief, the Texas law firm advised Mr. Dewan  
15 that reporting was unnecessary. Concerned about the adequacy of the Texas firm's opinion, Mr.  
16 Smith urged Mr. Dewan and Coupang to solicit yet another opinion from another international  
17 firm with appropriately specialized experience. Thereafter, Mr. Smith's reasonable belief  
18 regarding the illegality of the transactions and the need to report them remained unchanged.

19         21. Despite Mr. Dewan's robust attempts to dissuade Mr. Smith from reporting these  
20 violations to Coupang's senior management, let alone government authorities, Mr. Smith felt  
21 obliged to raise, and did raise, these issues with Coupang's Chief Accounting Officer and  
22 Assistant Corporate Secretary. Mr. Smith's efforts forced Coupang to disclose the illegal  
23 activities to the U.S. Treasury and in a quarterly filing with the United States Securities &  
24 Exchange Commission. *See* Quarterly Report Pursuant to Section 13 or 15(d) of the Securities  
25 Exchange Act of 1934, dated November 2021 at

1 <https://www.sec.gov/ix?doc=/Archives/edgar/data/0001834584/000183458421000054/cpng->  
2 [20210930.htm](https://www.sec.gov/ix?doc=/Archives/edgar/data/0001834584/000183458421000054/cpng-20210930.htm)

3 22. After Mr. Smith defied Mr. Dewan's directive to suppress the prohibited  
4 transactions issues by seeking counsel, escalating his concerns to Coupang's senior management,  
5 and refusing to collude with Mr. Dewan to violate Section 13(r) of the U.S. Securities Exchange  
6 Act, Mr. Dewan began a swift campaign of retaliation against Mr. Smith, including harassment  
7 and unwarranted reprimands. Dewan and/or other Coupang agents instigated a bogus  
8 investigation of Mr. Smith's performance and in September of 2021 forced him to take an  
9 administrative leave of absence while simultaneously, attempting to convince Mr. Smith to agree  
10 to a separation of employment. Mr. Smith was never brought back from leave and in January of  
11 2022, Mr. Smith was terminated.

12 23. Immediately after he reported the violations in Summer 2021, Mr. Dewan used  
13 disappearing messages on the "Signal" application to repeatedly chastise, reprimand and  
14 otherwise harass Mr. Smith. Mr. Dewan also reprimanded Mr. Smith and his direct report Chagri  
15 Poyraz, the Head of Sanctions, making unfounded and untrue negative allegations about Mr.  
16 Smith via email and about his performance and conduct, almost always unrelated to his role and  
17 responsibilities. Mr. Dewan also subjected Mr. Poyraz to similar treatment.

18 24. In early August 2021, in response to this blatant and egregious retaliation - which  
19 Mr. Smith suspected might escalate - Mr. Smith drafted a memorandum to the file which  
20 memorialized his reports of Coupang's violations of U.S. and Korean law, as well as Mr.  
21 Dewan's retaliatory harassment. Mr. Smith let Mr. Dewan know verbally that he was doing so,  
22 and in response, Mr. Dewan rebuked Mr. Smith via e-mail for "document[ing] everything."

23 25. Around this time, Mr. Dewan and Coupang excluded Mr. Smith from further  
24 internal Coupang e-mail threads and conversations regarding the Iran Embassy transactions issue.  
25

1           26.     On September 3, 2021 – just one working day before Mr. Smith was to receive his  
2 first formal performance evaluation -- Coupang abruptly forced Mr. Smith on an administrative  
3 leave and cut him off from all Company resources by confiscating his work laptop. Mr. Smith  
4 was given no clear information about the future of his employment or about why he was being  
5 placed on leave.

6           27.     On or around September 9, 2021, while Mr. Smith was at home on leave, not  
7 knowing anything about the status of his employment and experiencing significant emotional  
8 distress, Coupang sent Mr. Smith a separation agreement, which included a condition that he  
9 resign from his position by December 31, 2021.

10          28.     Mr. Smith refused to resign and instead, retained Korean legal counsel, who wrote  
11 to Coupang on September 14, 2021, outlining Mr. Smith's corporate whistleblower reports and  
12 setting forth his complaints of whistleblower retaliation.

13          29.     REDACTED  
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18          30.     On January 18, 2022, after keeping Mr. Smith on administrative leave for over  
19 three months, Coupang terminated Mr. Smith's employment by letter, specifically informing him  
20 that "pursuant to Paragraph a(i) of Article 4 ('Term and Termination') of an employment  
21 agreement entered into by and between you and Coupang, LLC. as of December 2, 2020 (the  
22 'Employment Agreement'), the Employment Agreement will be validly terminated as of January  
23 18, 2022 (the "Termination Date") by paying sixty (60) days' base salary." Notably, Coupang  
24 opted not to terminate Mr. Smith "for cause" under his employment agreement, which included a  
25 broad definition of "cause," including "any act or omission by Employee that is detrimental to the

1 conduct of the business of Coupang” and “any other causes recognized by...the rules and policies  
2 of Coupang.” However, Coupang terminated Mr. Smith only two weeks before he was scheduled  
3 to vest in a substantial portion of his initial equity grant of 25,000 Restricted Equity Units.

4 31. Mr. Smith performed competently in his role during his tenure. Mr. Dewan lauded  
5 Mr. Smith in writing as Coupang’s expert in financial crime as late as the summer of 2021, and  
6 Mr. Smith had numerous recognized successes during his tenure at Coupang. Additionally, Mr.  
7 Smith had very strong relationships inside and outside Coupang and an impeccable reputation. In  
8 fact, after his abrupt suspension in the Fall, several Coupang vendors reached out to Mr. Smith to  
9 inquire about his well-being, a Coupang Human Resources staffer expressed surprise over his  
10 suspension because “everyone loves working with [him] and [he has] a great reputation,” and a  
11 Korean attorney for Coupang noted that Mr. Smith had been “one of the few popular senior  
12 managers.” Thus Mr. Smith cannot have been fired for any non-retaliatory, legitimate business  
13 reason.

14 32. Coupang’s treatment of Mr. Smith caused him severe emotional distress in that he  
15 and his family had no information about his employment or their ability to remain in Korea, after  
16 very recently having moved there so Mr. Smith could accept his job at Coupang. His termination  
17 in January of 2022 completely unended Mr. Smith’ and his family’s lives, forcing them to move  
18 back to the United States in order to find comparable work.

19 33. Mr. Smith has sustained substantial damages, including back and front pay,  
20 emotional distress, and punitive damages, as a result of Defendants’ decision to unlawfully  
21 terminate him for his whistleblower activity.

22 **FIRST CAUSE OF ACTION**  
23 **(Violation of Sarbanes-Oxley (18 U.S.C. § 1514A))**  
24 **(Against All Defendants)**

25 34. Plaintiff incorporates the preceding paragraphs as alleged above.



1 *inter alia*, reporting or disclosing to his supervisors or individuals with authority to  
2 investigate/remedy concerns which he reasonably and in good faith believed violated the law as  
3 detailed above including, without limitation and merely by way of example, Coupang's engaging  
4 in and failing to report transactions with the Iranian Government in violation of Iranian  
5 Transactions and Sanctions Regulations, 31 C.F.R. Part 560, and Section 13(r) of the Securities  
6 Exchange Act.

7 42. Plaintiff's conduct constituted a disclosure of and/or opposition to conduct that  
8 Plaintiff had reasonable cause to believe disclosed a violation of state, local and/or federal laws,  
9 rules, or regulations. Plaintiff made such disclosures to person(s) with authority over Plaintiff or  
10 other employee(s) who had the authority to investigate, discover, or correct the violation or non-  
11 compliance. Plaintiff also refused to engage in activity that was illegal (e.g., Mr. Dewan's efforts  
12 to cover up and not disclose transactions between Defendants and the Iranian Government). Upon  
13 information and belief, Defendants also perceived, feared and/or believed that Plaintiff might  
14 make protected disclosures in the future. Plaintiff's conduct was thus protected under section  
15 California Labor Code section 1102.5.

16 43. Defendants took adverse action against Plaintiff as detailed herein. Plaintiff's  
17 protected activities, refusals and/or opposition were a contributing factor to Defendants' decision  
18 to take those adverse actions against Plaintiff.

19 44. As a direct and foreseeable result of the aforesaid acts of said Defendants, Plaintiff  
20 has suffered and will suffer harm for which Plaintiff is entitled to general and special damages  
21 and all appropriate compensatory relief. Defendants' conduct was a substantial factor in causing  
22 that harm.

23 45. Plaintiff has been forced to and has incurred attorney's fees and costs to prosecute  
24 this action, which Plaintiff seeks to recover on this claim.  
25



1           51. Plaintiff disclosed information regarding what he reasonably believed to be  
2 Defendants' unlawful practices to persons with authority over Plaintiff and other employees of  
3 Defendants.

4           52. Defendants had direct knowledge of Plaintiff's complaints of Defendants' unlawful  
5 activities.

6           53. Defendants discharged Plaintiff in retaliation for his complaints of Defendants'  
7 unlawful activities.

8           54. Plaintiff's termination was wrongful and against the public policy of the State of  
9 California. As a direct and proximate result of the Defendants' wrongful termination of Plaintiff,  
10 Plaintiff has suffered actual, consequential and incidental financial losses, including without  
11 limitation, loss of earnings and other employment benefits, and the intangible loss of  
12 employment-related opportunities, all in an amount subject to proof at the time of trial.

13           55. As a further direct and proximate result of the Defendants' wrongful termination  
14 of Plaintiff, Plaintiff suffered and continues to suffer, humiliation, mental anguish, and emotional  
15 and physical distress, all in an amount subject to proof at the time of trial.

16           56. As a further direct and proximate result of the foregoing conduct, Plaintiff has  
17 incurred attorneys' fees and costs in an amount according to proof.

18           57. Defendants' conduct as described herein was authorized, condoned, perpetrated  
19 and/or ratified by a managing agent or officer of Defendants. These acts were done with malice,  
20 fraud, oppression, and in reckless disregard of Plaintiff's rights. Further, said actions were  
21 despicable in character and warrant the imposition of punitive damages in a sum sufficient to  
22 punish and deter Defendants' future conduct.

23                                   **FOURTH CAUSE OF ACTION**  
24                                   **(Alternatively, Wrongful Termination in Violation of Public Policy**  
                                         **(Washington Common Law))**  
25                                   **(Against All Defendants)**

          58. Plaintiff incorporates the preceding paragraphs as alleged above.

1           59. Washington common law recognizes a tort of wrongful termination in violation of  
2 a public policy. Specifically, under Washington common law, it is against the public policy to  
3 terminate an employee for refusing to commit an act reasonably believed to be illegal or in  
4 retaliation for reporting employer misconduct.

5           60. The above-described conduct of Defendants, in terminating Plaintiff because he  
6 reported that Coupang may be engaged in an unlawful activity or conduct that he reasonably  
7 believes to constitute unlawful activity, constitutes wrongful termination of Plaintiff in violation  
8 of Washington public policy.

9           61. Plaintiff disclosed information regarding what he reasonably believed to be  
10 Defendants' unlawful practices to persons with authority over Plaintiff and other employees of  
11 Defendants.

12           62. Defendants had direct knowledge of Plaintiff's complaints of Defendants'  
13 unlawful activities.

14           63. Defendants discharged Plaintiff in retaliation for his complaints of Defendants'  
15 unlawful activities.

16           64. Plaintiff's termination was wrongful and against the public policy of the State of  
17 Washington. As a direct and proximate result of the Defendants' wrongful termination of  
18 Plaintiff, Plaintiff has suffered actual, consequential and incidental financial losses, including  
19 without limitation, loss of earnings and other employment benefits, and the intangible loss of  
20 employment-related opportunities, all in an amount subject to proof at the time of trial.

21           65. As a further direct and proximate result of the Defendants' wrongful termination  
22 of Plaintiff, Plaintiff suffered and continues to suffer, humiliation, mental anguish, and emotional  
23 and physical distress, all in an amount subject to proof at the time of trial.

24           66. As a further direct and proximate result of the foregoing conduct, Plaintiff has  
25 incurred attorneys' fees and costs in an amount according to proof.



1  
2 Dated: December 8, 2023

Respectfully submitted,

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*\*pro hac vice applications forthcoming*

*Attorneys for Plaintiff*

# **Exhibit A-1**

**Olson, Sara**

---

**From:** Lenning, Cassandra  
**Sent:** Friday, November 10, 2023 8:39 AM  
**To:** Rodriguez.Christian.G@dol.gov  
**Cc:** Schwartz, Jenny; Dhaliwal, Pawanpreet  
**Subject:** Smith v. Coupang: OSHA Case No.: 301001311; OALJ Case No: 2024-SOX-00002

Dear Mr. Rodriguez,

Myself, along with my colleagues, Jenny Schwartz and Pawanpreet Dhaliwal, represent Philip Edward Smith with respect to the above-referenced case against Coupang, LLC.

Our firm filed a complaint with OSHA on behalf of Mr. Smith on July 15, 2022. On November 8, 2022, OSHA dismissed the complaint as untimely filed. We appealed this dismissal and the Office of Administrative Law Judges docketed the case on December 7, 2022 (although we were not notified of the appeal being docketed until October 20, 2023 due to a miscommunication among OALJ staff).

As a final decision has not been issued in this matter, pursuant to 29 CFR 1985.114(a)(2), we would like to exercise our right to kick out the complaint and file in federal court. It is our understanding that upon notifying you of our intention to kick you, we should receive a confirmation from letter regarding our intent, and you also will notify opposing counsel. We further understand that we will then have 30 days to file in federal court, and pursuant to 29 CFR 1985.114(d), we will provide you a copy of the complaint within 7 days after filing. If there is any form we need to complete, or anything else we need to file or otherwise do to memorialize our intent to kick out, please let us know. Otherwise, please confirm our request to kick out and let us know when you have notified opposing counsel. Thank you.

Regards,

Cassandra



**Cassandra Lenning | Partner**  
(w) 206-462-1771/202-847-4416  
clenning@outtengolden.com  
Licensed to practice in WA, CA, DC, & VA

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# **Exhibit A-2**

---

**From:** Lenning, Cassandra  
**Sent:** Friday, November 10, 2023 8:39 AM  
**To:** Zavislan.Tessa.M@dol.gov  
**Cc:** Schwartz, Jenny; Dhaliwal, Pawanpreet  
**Subject:** Smith v. Coupang LLC, OALJ Case No: 2024-SOX-00002

Dear Ms. Zavislan,

Myself, along with my colleagues, Jenny Schwartz and Pawanpreet Dhaliwal, represent Philip Edward Smith with respect to the above-referenced case against Coupang, LLC.

Our firm filed OSHA Case No: 301001311 on behalf of Mr. Smith on July 15, 2022. On November 8, 2022, OSHA dismissed the complaint as untimely filed, and we appealed this dismissal. Your office docketed the above-reference case on December 7, 2022, although we were not notified of the appeal being docketed until October 20, 2023 (due to a miscommunication among OALJ staff).

As a final decision has not been issued in this matter, pursuant to 29 CFR 1985.114(a)(2), we have written to the OSHA investigator originally assigned to investigate Mr. Smith's complaint, informing him of our intention that to exercise our right to kick out the complaint and file in federal court. It is our understanding that the investigator will send us a confirmation from letter regarding our intent and also will notify opposing counsel. We further understand that we will then have 30 days to file in federal court, and pursuant to 29 CFR 1985.114(d), we will provide the investigator a copy of the complaint within 7 days after filing.

If there is any other or additional process with need to follow with respect to your office, please let us know. Thank you.

Regards,

Cassandra



**Cassandra Lenning | Partner**  
(w) 206-462-1771/202-847-4416  
clenning@outtengolden.com  
Licensed to practice in WA, CA, DC, & VA

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